

Burgomasters, Physicians and Dentists.

Notice.

Dr. Henry W. Howard has removed his office to the cottage on Alakea street, just outside of the Masonic Temple.

OFFICE HOURS: 9 to 12 a. m.; 2 to 4 p. m. and 7 to 8 p. m.

Dr. Archibald N. Sinclair.

OFFICES: ROOMS 202-203, BERTANIA BUILDING, FORT STREET.

TELEPHONE: 455.

HOURS: 9 to 12 a. m.; 2 to 4 p. m.; 7 to 8 p. m.

DR. W. H. MAYS

381 Beretania Street.

HOURS: 9 to 11 a. m.; 2 to 4 p. m.; 7 to 8 p. m.

Telephone 602

DR. J. T. WAYSON,

Has removed to his new office and residence, Beretania St., nearly opposite Methodist Church.

OFFICE HOURS: 10 a. m. to 3 p. m.; 6:30 p. m. to 7:30 p. m.

2571 TEL. Main 146

DR. C. A. PETERSON

Has removed his office at 26 Emma Street.

HOURS: 9 to 11 a. m.; 2 to 4 p. m.; 7 to 8 p. m.

TELEPHONE 493

DR. E. C. WATERHOUSE

Office and Residence: Corner Beretania and Miller streets.

OFFICE HOURS: 9 to 11 a. m.; 2 to 4 p. m.; 7 to 8 p. m.

SUNDAYS: 9 to 11 a. m.; 2 to 4 p. m.

TELEPHONE 1002 WHITE 1552

DR. WALTER HOFFMANN.

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DR. ALBERT E. NICHOLS

Dentist.

Office for the present with Dr. Anderson, Alakea St. near Hotel.

Office Hours: 8 to 10 a. m.; 2 to 4 p. m.

A. C. WALL, D. D. S.,

O. E. WALL, D. D. S.,

DENTISTS

Leve Building, Fort Street.

Hours: 2 to 4. Telephone 424.

Attorneys.

Peterson & Matthewman,

ATTORNEYS AND COUNSELLORS AT LAW

P. O. Box 155, 15 KAHUMANU ST.

TELEPHONE, MAIN 155

GEORGE A. DAVIS — GEO. D. GEAR

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Mrs. Eames Writes of Facts Pertinent to Honolulu.

WHAT MODERN CITIES HAVE DONE TO BEAUTIFY

What Has Honolulu Done to Beautify or Wipe Out Crowded Sections--System That Has no System--Popularity of Paris.

The street system keeps its place at the very heart and center of the municipal administration. The street system is to the municipality what the circulatory system is to the human organism, and upon its efficiency plan and workings depend the health and well-being of every department of business and social life. There are two kinds of streets in all systems just as there are two kinds of municipal transit. The great cities have, in their network of minor streets and in their system of great thoroughfares and boulevards pertaining to the metropolis as a whole.

Says Mr. Albert Shaw, "The experience of Paris candidly studied, ought to convince the most skeptical that there is no modern community of civilized men which cannot afford to provide for its areas of dense population the most perfect public appointments that technical and scientific knowledge have discovered and prescribed: well made and clean streets; good water, proper drainage, convenient transit facilities, complete schools, thorough sanitary organization, these at least should be considered the irreducible minimum. No city should think itself rich enough to prosper without them and no city is so poor that it cannot afford them if it has any reason for continued existence. But further than this indispensable minimum any city might hope to bend its energies toward the acquisition of the finest flowers and fruits of culture and art. Paris has exemplified these propositions with an unflinching faith in science, in art, and in civilization that deserves our homage."

It is the "irreducible minimum" that is the first concern of Honolulu. The location of Honolulu as a cosmopolitan port has had something to do with the prevalence of infectious diseases, but the lack of a proper system of streets and sewers, its unreformed and densely populated areas, and its tardiness in the adoption and enforcement of modern sanitary administrative methods has had more. If in Honolulu a group of the enlightened and energetic men would unsparringly cite, in the face even of derision and disdain, the best results achieved in other towns not only those of France, but also those of Germany, Belgium, Italy, England and even of America, for the awakening of their fellow-citizens, much might be gained. There is no reason why we should receive every scourge and pestilence here with open arms. There is no reason why instead the death rate should not be steadily reduced in a corresponding ratio with that of other cities with energetic sanitary administration. Low figures in the death rate speak eloquently of good municipal housekeeping, that is to say of satisfactory water and drainage, public cleaning, food inspection, and vigilance against infectious diseases.

When the great city of Amsterdam with a population of 446,657 souls, the death rate in 1893-94 was less than that of the whole of Holland, in the face of the old maxim that death rates increase in a certain mathematical ratio as density increases, then surely modern sanitary improvements and administrative methods are vindicated beyond all controversy.

The ground plan of the modern city is the important consideration. The usual American system is the simple checker-board. The German system is a combination of the radial and concentric with the rectangular and parallel and no argument is needed to show that the combination system is by far the most effective.

The suburban tendency demands the distinct recognition of a series of main thoroughfares which shall make easy the movement of population to and from the business center. All the German cities are adjusting their systems to the demand for quick transit.

It is unnecessary in Germany to argue that broad, well kept thoroughfares are cheap at any cost, and that narrow, contracted ill-paved, noisy streets are so frightfully expensive that no country but a very rich one can afford to have them.

The catalog of cities which during the past twenty and thirty years, have adjusted their streets to the needs of a rapidly growing population, includes Liege, Brussels, Antwerp, Paris, Lyons, Marseilles, Milan, Rome, Hanover, Berlin, Vienna and others.

There has been, for instance, in Belgium a great passion for municipal renovation. The town of Liege bought up all the houses lining a narrow, but central and important street. The houses were demolished and the street greatly widened. The building sites were then sold in toto to a company for an amount more than sufficient to cover the cost of original purchase and destruction of buildings. The company built in part and sold in part and the result is a magnificent modern street, now solidly built up.

The beautiful broad boulevard, with double rows of splendid trees that curves through Liege was once the course of the river Meuse, or of one branch, the town being built upon an island. The river was diverted into a straighter channel some seventy years ago, and a grand street was made of

the other and larger channel. About 1879 a smaller island was acquired by the government and sold to the municipality of Liege for 1,000,000 francs. The town authorities laid out fine streets and sold building lots. Within two years the new addition was splendidly built up with residence rows. The city's speculation was a very lucrative one.

Brussels and Antwerp have employed the same plans to rebuild and improve their central streets.

The city of Milan in its ambition to become a conveniently appointed, clean and wholesome, and in short distinctively modern center of nineteenth century European life has entered upon vast changes, received with general commendation. In the period from 1860 to 1880 these took the form chiefly of street improvements. The Piazza del Duomo was greatly enlarged and a series of widened and straightened main thoroughfares was made to radiate from this center to all the outer portions of the town, which is a polygon in shape.

Street railways and omnibus lines were brought to a focus at the Piazza del Duomo, which was joined to the most magnificent arcades in the world, and with the Piazza de Mercanti on the west by broad thoroughfares. Thus through brave demolishing and rearrangements, Milan has created what so few cities possess—an adequate arterial center.

The rapidly growing city demonstrates yearly the advantage of a central receiving and distributing reservoir for the daily flux of population, such as the Piazza del Duomo furnishes with its dozen or more radiating thoroughfares and its eight or ten converging street car lines.

Is there a type of city on the face of the globe which cries out for broad streets and airy spaces as does the city of the tropics?

The Anglo-Saxon idea of soundness and thorough going methods demands that we begin our municipal renovations at the foundation. What is the ground plan for Honolulu? Is the parallel system of thirteen miles in length and less than one in width, as stated in the Daily Press, the very best system for our conditions?

The renovation and readjustment of Honolulu to the needs of a rapidly growing population presents a problem more similar to those of the European than the American city. In America there is nearly always plenty of room, and the custom is for the city to leave its unbecoming tenting grounds and move on.

Here we must reconstruct, rearrange with conditions bearing a certain resemblance to the squalor and unhealthy surroundings of the early European city. Does the parallel system then adapt itself easily to the exigencies of municipal housekeeping—the public cleaning, the quick transit? What of the large number of streets which are really only alleys, the lack of coherence, purpose or design in their arrangement?

Improved rock crushers are desirable. All these then to put the permanence of macadam upon tortuous, incoherent compromises? There are areas in Honolulu which the municipality or government might well purchase, demolish the buildings, rearrange, widen and regrade the streets, put upon the market with suitable building and sanitary regulations for settlement and make a profit in the undertaking. At the same time adding sanitary sections of homes to the city.

The grudging delay in the matter of widening and rearranging the streets involves in the end a tremendous sacrifice of symmetry and beauty in the street system as a whole. What is the paltry matter of a rise of a few dollars in the tax list to the greater incense of a city so haunted by pestilence and filth that even the tourist, to say nothing of the home-maker avoids her? Mr. J. A. Flechner in charge of the California exhibit at the Paris Exposition asks in his report to the Chamber of Commerce, "Why is it that wealthy people from all over the world and especially from America go to Paris to spend their money?" His conclusion is that it is not because of any natural advantages nor on account of the scenery or climate, but because of what money and art have done for Paris in statuary, monuments and palaces, in well-paved and clean kept boulevards, with wide sidewalks and borders of even shade trees. "It has paid Paris," he adds, "an inland city to beautify and make itself attractive."

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BY AUTHORITY

Notice to Taxpayers.

Honolulu, Jan. 2, 1901.

I beg to direct your special attention to that portion of the statute (Sec. 875, Civil Laws, 1897) providing that taxation returns shall state the "description, situation and value" of the property returned, and to Rule 2 of the Regulations of the Board of Equalization providing that the area of land as well as its location and other descriptions shall be stated.

And I have to notify you that no return which does not comply with the law and said Regulations will be accepted by me.

Yours Respectfully,

JONATHAN SHAW,

1718 Jan 1, 1901. Assessor of Oahu

ASSESSOR'S NOTICE.

TO THE INHABITANTS AND OTHER PERSONS LIABLE TO PAY TAXES IN THE TERRITORY OF HAWAII:

The Assessors of the Territory of Hawaii hereby give notice that their offices will be open from the FIRST TO THE THIRTY-FIRST DAY OF JANUARY, inclusive, from 9 a. m. to 4 p. m. (Sundays and holidays excepted), and on SATURDAYS until 12 noon, and all persons liable to be taxed in said Territory of Hawaii, either in their own right or as Guardian, Administrator, Executor, Trustee or otherwise, are required by law to bring in to the Assessors, within the time above specified, true lists of all their lands and estates, both real and personal.

Your attention is called to the following regulations of the Board of Equalization for the Assessment and Collection of Taxes for the Territory of Hawaii:

No. 1.—Value of land to be separate from value of buildings and improvements.

No. 2.—In making a return, state the street and number of lots in town, or lots in the country shall be described, by noting the names of the III or Ahupua'a in which they are situated and the number of the Land Commission Award and Royal Patent under which the land is held, and the area. Also state if any property has been sold during the year, to whom and for what price.

No. 3.—Returns of Personal Property are to be as of your books of January 1, 1901.

No. 4.—Under leasehold interests a schedule must be given of all leases, their term, rental and unexpired term.

No. 5.—Growing crops of all kinds, not specified above, are taxable. Growing rice is to be assessed May 1.

No. 6.—All Schedules attached to this return are a part thereof and must be filled out as follows:

Schedule A—Entitled "Growing Crop of Cane," requires the following particulars: No. of Acres, Description, Value per Acre, Estimated Yield in Tons of Sugar of Crop Cane.

Schedule B—Entitled "Lands Leased," requires particulars as per rule No. 1.

Schedule C—Entitled "Lands Held in Fee Simple," requires particulars as per rule No. 2. Also state is the land in Forest, Cane or Pasture.

Schedule D—Entitled "Cattle List," requires number and value of working and herd cattle, milch cows and bulls, native or imported.

Schedule E—Entitled "Information Required in Estimating Aggregate Value of Business Enterprises for Profit," required by Section 68, Session Laws, 1896," statement of past year's business. Amount gross receipts. Total actual running expenses. Amount net profits. Number of tons of crop if a sugar, coffee or rice plantation. Sales of corporation stock. Name of vendor, name of vendee, number of shares, price paid, number tons, estimated crop for the succeeding year. Estimated aggregate value of business enterprise.

No. 7.—Consignments of Property wherever from, in or out of bond, are to be taxed here.

No. 8.—Personal taxes